

TAXES TO BE PAID DIRECT

Commission Makes Recommendations Concerning Their Handling

That the duty of collecting taxes should be taken from the sheriffs and imposed upon the county treasurers, is one of the recommendations contained in the report of the Oregon tax commission, just issued from the printing office. This recommendation is in itself of considerable importance in the management of county affairs, but it assumes particular interest to sheriffs and treasurers when coupled with the suggestion that this change will necessitate a reduction of the salaries of sheriffs and a raise of the salaries of treasurers. The commission concludes the subject by recommending that the legislature, if it makes the change, should overlook the salary matter.

That the handling of public funds more particularly the work of a treasurer and not of a sheriff, is the principal reason for the proposed change. The commission is of the opinion that the accounts could be as accurately checked if the money were paid directly to county treasurers as it could be if it were paid first to the sheriffs and by them turned over to the treasurers. There would be one less opportunity for mismanagement. The commission does not base its recommendation so much upon its own reasoning, however, as it does upon the reasoning of a sheriff who is quoted, whose name is not given. The sheriff briefly sums up the advantages of the change as follows:

First—Freeing the sheriff from the duties of tax collector, thus giving him opportunity to devote his time to criminal matters and other duties that properly belong to the sheriff's office.

Second—Lessening the responsibilities of the sheriff's office and decreasing that officer's bond without materially increasing either the bond or the responsibility of any other officer.

Third—Decreasing the cost of running the sheriff's office, an increasing the salary of the county treasurer, enabling the treasurer to do without the necessity of employing in other an outside business, as at present in most counties.

Fourth—Increasing the efficiency of the treasurer's office, as well as the sheriff's office.

Fifth—Transferring the tax-collecting department from an office where it is a detriment to an office more in accordance with its requirements.

Sixth—Lessening the work of checking up the various offices without necessarily decreasing the effectiveness of such checking.

The commission also remarks that sheriffs are chosen, with regard to their fitness as executive officers, and not as collectors.

In connection with this same subject of the collection of taxes, the commission advises that no change be made in the time when taxes shall be paid or in the rebate allowed. This recommendation is made after careful study of the questions involved. There has been agitation every two years in favor of changing the time of payment from spring to fall, upon the theory that it would be easier for farmers to pay taxes, however, that the present plan is working no hardship, for the farmer may, if he wishes, pay half his taxes in the spring and the other half in the fall.

Upon the subject of rebates, the commission advocates letting well enough alone. Attention is called to the fact that in every county taxes are paid promptly and that the delinquent list is smaller than ever before in the history of the state. Continuing the report says:

Permanency in the system for collection of taxes is one of the most desirable features it can have. When the statutes relating to the time and manner of payment of taxes are subject to continual legislative change confusion is the inevitable result; oversights occur, misunderstandings take place, the payment of taxes is forgotten until penalty is attached, or the property has been sold, and dissatisfaction rightfully follows. To attempt to bring the expiring time of the succeeding year forward is to throw the payment of two years' taxes into one, and these taxes can never be repaid. When the special session of the legislature was called in 1903 for the purpose of undoing the act of the legislature at its regular session in the same year, changing the time of the payment of taxes, public sentiment was thoroughly voiced as satisfied with the provisions in force as before their attempted change, and as we now have them.

The rebate provisions amount to merely this: If money is worth 10 per cent a taxpayer who borrows \$97 to pay his \$100 in taxes March 15 will have the amount to pay on the first Monday in April, within a very few cents, as a taxpayer who borrows \$50 on similar terms the first Monday in April, and makes one half payment, and pays the remaining half in cash on the first Monday in October. We believe this is not unfair, and in our opinion, the prompt payment of taxes, encouraged by the rebate, coupled with economy in county administration, is to be credited with placing many of the counties of the state upon a cash basis, which had heretofore been considerably behind in the payment of current obligations.

Among the Makers of Newspapers.

"Oh, my!" exclaimed Mrs. Byers over her evening paper, "isn't that too aggravating?"

"What's the matter?" demanded her husband.

"Why, Banger & Co. are offering unusual bargains in their drug department line. Here's a chance to get a complete line of patent medicines at prices cut right in half, and none of us are sick."—Philadelphia Press.

Two of the younger writers of New York's Bohemian set were talking, and one said:

"I sold a story yesterday to Mr. Blank, editor of the Prize Winner Magazine."

"That's good," responded the other, cordially. "Did you have a talk with him?"

"Yes."

"Odd sort of chap, but nice. Miss Dash took him a story not long ago and he declined it. She asked him if he would tell her why and he said: 'Really, Miss Dash, that story is too good for us. What we want is rot—nice, sweet rot.'—Sun.

"Editing a newspaper is a nice thing. If we publish jokes people say we are rattle brained. If we don't we are fossils. If we publish original matter they say we don't give them enough selection. If we give them selections they say we are too lazy to write. If we don't go to church we are heathens. If we do go we are hypocrites. If we remain at the office we ought to be out looking for news items. If we get out then we are not attending to business. If we wear old clothes they laugh at us. If we wear good clothes they say we have a pull. Now, what are we to do? Just as likely as not some will say that we stole this from an exchange. So we did."—McCune Herald.

Hotel Reporter—I've got a breezy little talk here with a Scranton, Pa., man, but—

City Editor—Well—

There's an important omission. I forgot to inquire his business.

Oh, that's easily supplied. He runs a correspondence school, of course—Puck.

A new reporter had joined the staff. He was writing up his first assignment which was the resuscitation of a half-drowned woman. The city editor looked over the scribe's shoulder and this is what he read: "The fair form lay on the dock, and her short pants—"

"Tut, tut, young man," said the city editor, "none of your Zola realism; not on this great religious daily. Drop that pants business."

The news reporter smiled softly and wrote on: "for breath showed that consciousness was slowly returning."—Clover Leaves.

An English Author Wrote:

"No shade, no shine, no fruit, no flowers, no leaves.—November!"

Many Americans would add no freedom from catarrh, which is so aggravated during this month that it becomes constantly troublesome.

There is abundant proof that catarrh is a constitutional disease. It is related to scrofula and consumption, being one of the wasting diseases. Hood's Sarsaparilla has shown that what is capable of eradicating scrofula, completely cures catarrh, and taken in time prevents consumption. We cannot see how any sufferer can put off taking this medicine, in view of the widely published record of its radical and permanent cures. It is undoubtedly America's Greatest Medicine for American Greatest Disease—Catarrh.

ONE CAN LOVE MORE THAN ONCE

(By Helen Oldfield.)

In all the ethics of love there is no question more frequently asked, more earnestly argued than this: Can we love twice? Yet, for all this, the question is one which might well seem absurd to calm, dispassionate observers, who regard it in the light of all the cumulative evidence that men and women love not only twice, but many times; who remember that some one has said that "more widows and widowers marry than single men and women," while not even the more ardent supporters of the one love theory will deny that comparatively few people marry the first person to whom they take a fancy.

Nevertheless, there are many advocates of the theory set forth in Mrs. Browning's well known lines, spoken out of the fullness of her own experience:

"But love strikes one hour, Love! Those never loved Who dream that they loved once."

Jerome K. Jerome goes farther yet, and declares: "We never sticken with love twice. A man's heart is a firework which once in its time flashes heavenward. Meteorlike it blazes for a moment and lights with its glory the whole world beneath. Then the night of our sordid, commonplace life closes in around it, and the burnt out case, falling back to earth, lies useless and uncared for, slowly smoldering into ashes."

But, some one has said, there are as many varying kinds of love as

there are plants of the field, trees of the forest; and this description applies only to a grand passion, such as is felt but by the few.

Undoubtedly young people, fondly in love at the present moment, will assert what they also earnestly believe, that it is impossible to love twice. They never have loved before, they say; they perhaps may have felt a passing fancy for some one, but love—no! They are firmly convinced that now no change can come over the spirit of their dream; by a merciful dispensation of Providence the latest love always is loved—

"With the one love given Once in a lifetime only, With one soul and one heaven."

Indeed, this is "probably as it should be from the lovers' point of view; it would be unkind, not to say unfair, to themselves and the present objects of their affections to admit for a moment that any other love which they have felt has equaled their present devotion in intensity."

Undoubtedly there is a great deal of foolish sentiment felt concerning of foolish sentiment felt concerning is productive of infinite harm, not to say misery, to those who act as if this passion were a species of obsession which is not to be resisted. Much sorrow may arise from some spurious emotion being mistaken for genuine permanent love. A passing fancy born of vanity or boredom, an infatuation fanned by a masterful exhibition of will power, sometimes

amounting even to hypnotism; an ardent admiration which cannot be warranted to last; these are only a few of the feelings which hurry people into matrimony, to be deeply regretted later on. Opinions upon the subject of marrying one's first love are much divided, and the only possible means of settling the question is to beg it and allow that it is mainly a matter of temperament. The age at which one begins falling in love also has much to do with the matter. Cynical modern writer gives it as his opinion that no wise man ever will marry his first love since he knows that matrimony demands as much special attention as any of the learned professions. And, he sentimentally remarks: "Unqualified amateurs swell the lists of the divorce court."

George Eliot asks: "Why should a man's first love be his best? Does the artist or the musician produce his masterpiece at the beginning of his career?" There is much to justify these questions. There is no ground for supposing that all love is inspired of heavenly good, and in an undertaking of so momentous as that of marriage it is well to be sure you are right before you go ahead. It often is a blessing in disguise, no matter how much present suffering it may cause, when one's first love is not allowed to ripen into matrimony. The partner who seems all desirable in youth may prove the curse of later life. Such a marriage would be like plucking a dandelion

at the garden gate before entering a gaze upon its floral treasures. The infatuation of a college boy for a woman of 35 is quite another thing from the love of his manhood; while the romantic attachment experienced by a girl in her teens rarely if ever is bestowed upon the manner of man who she would choose as a husband ten years later. For the majority of mankind the great love of life comes after several preliminary passages, and it would seem but natural that the sincerest affection should develop in maturity, when the mind has been strengthened and enlarged by experience. The faculties sharpened by use, the impulses regulated by judgment, ought to be more trustworthy than the immature yearning after the first pleasing fancy.

No one can dispute the fact that disappointed love is the source of untold pain, even agony. "That way madness lies," suicide, murder; for, doubt it who will, there are such things as broken hearts and some have known them. But fortunately for poor humanity people get over most things, otherwise life were impossible to be borne. In all but rare exceptions the human heart is adaptable and the memory conveniently short when it is a case of transferring affections. The average man's capacity for loving or pretending to love is such as to excite a certain degree of admiration, since after all it shows his ability to make the best of things, which in itself is commendable.

The probability is that a man's first love, when it is more than an attack of "calf love," is the deepest and most consuming, but like a hot fire it burns out soonest. This is as it should be, since a youth when he first falls in love rarely is old enough to marry or in a position to support a wife. Therefore the "adorable she" marries a more eligible suitor; the boy's infatuation wears away; he puts in a few years of hard work, and when later he finds a new love he probably is in a position to marry. Thackeray tells us that every man ought to be in love a few times and have at least one sharp attack of the fever.

But after all the strongest proof that men and women can love more than once is afforded by the large number of men and women who marry after the death of a dearly beloved wife or husband. It would be unjust to say that those who make such marriages do so without love for those whom they espouse in either case, and the fact that a large percentage of such unions are plainly and clearly happy leaves no doubt that for them at least it is possible to love more than once. A fault with women who marry widowers is that they are prone to imagine that their husbands compare them continually with those into whose places they have stepped. If the marriage is happy, nothing of the kind takes place. Moreover, the fact that a man prefers to marry again is of itself ample proof that he loves the second wife well enough to put her in the place of her predecessor.

CASTORIA
The Kind You Have Always Bought
Beware the Imitations
of *Chas. H. Fletcher*

On Reading the Symposium.
Plato, what splendid names I link with thine!

My poets all, who had from thee their dream:
Sweet Spencer first, who of our English line

Love earliest learned and Beauty made his theme;
Milton, the next, from whom no veiled sun

Could Wisdom hide nor Virtue's lamp remove;
Then Shelley, heart of hearts! and, nearest, one

Loyal to these, who bred me in their love.
He taught me Shelley, who his own youth nursed;

Taught me the loftier music Milton sings;
Spencer he taught, and thee through these to trace.

Now I have felt thee mine, as the eaglet first
Craves the deep heaven and clothes his heart with wings

To join the star-wide hunting of his race.
—John Erskine in the Century.

Are You Up to the Mark?

If not feeling as well as you should, do not make the mistake of letting your health take care of itself. Resort to

**Beecham's
Pills**

Sold Everywhere. In boxes 10c and 25c.

The Capital Journal Establishes A PRECEDENT

Joins the Pacific Northwest, of Portland in giving the longest, largest and most expensive newspaper excursion ever undertaken in the United States.

Ten thousand dollars to be spent in advertising Marion county and the state by these two progressive publications.

A CONTEST THAT IS A CONTEST.

Read the Five Particulars

The Capital Journal of Salem, the largest and best daily paper south of Portland has made an arrangement with the Pacific Northwest, of Portland, Oregon, the leading agricultural monthly on the coast to take one or more young ladies from Marion county on a trip which will practically cover the United States, visiting the Jamestown exposition en route. The purpose of this trip is to

Advertise Marion County

As well as the other counties of the state from each of which one young lady will be taken. The expenses of our representative will all be paid from Portland east and return. This includes transportation, Pullman, meals, hotels, etc., and the best that money can buy will be given the fortunate young lady who represents Marion county.

How to Obtain the Trip--A Fair, Square Contest

Candidates are invited to obtain subscriptions for a combination offer of the two publications as follows:

The Capital Journal, six months.....\$2.00
The Pacific Northwest, twelve months......50

THE TWO COMBINED FOR THE Two Dollars
ABOVE TIME

Each combination subscription entitles the candidate to one vote. The young lady receiving the largest number of votes between now and March 31, 1907, will be deemed the choice of Marion county to make the trip. Call or write for sample copies and further particulars.

CAPITAL JOURNAL,
SALEM, OREGON

The Journal contains long articles daily descriptive of the trip. Subscribe now. Do not miss a copy.